

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION : Adv. Pro. No. 08-01789 (BRL)
CORPORATION, :

Plaintiff, :

SIPA Liquidation

v. :

BERNARD L. MADOFF INVESTMENT :
SECURITIES LLC, :

Defendant. :

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In Re: Objection to the Trustee's Determination :
of Claim with Respect to :

JAMES H. COHEN SPECIAL TRUST, : **AFFIDAVIT OF**
MORRIE ABRAMSON, : **JAMES H. COHEN**
BARRY E. KAUFMAN, :
JAMES H. COHEN, :
ROBYN C. BERNIKER, :
ALAN D. GARFIELD, :
MARION TALLERING-GARFIELD, :
ERIN M. HELBERG, :
THE MARIAN COHEN 2001 :
RESIDENCE TRUST, and :
BK INTEREST, LLC, :

Investor-Claimants

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STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

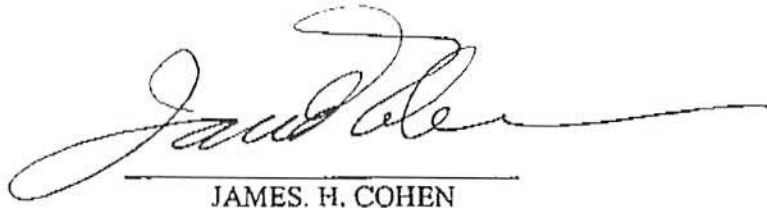
JAMES H. COHEN, being duly sworn, deposes and says:

1. I am the Trustee of the James H. Cohen Special Trust (the "Special Trust") and am an investor in the Special Trust. The nine (9) investor-claimants in the Special Trust, claimants

herein, invested their funds with Bernard L. Madoff Securities, LLC.


2. I have read the accompanying Special Trust's and investor-claimants' Objections to Trustee's Determination of Claim (the "Objections") and know the contents thereof. The facts set forth in the Objections are true to my knowledge, except as to those matters alleged to be true upon information and belief.

3. As to those matters alleged in the accompanying Objections alleged to be true upon information and belief, it is my belief that these matters are true. The source of my knowledge and grounds for my belief are personal knowledge, review of documents, and conversations with certain persons.



JAMES. H. COHEN

Sworn to before me this 27th day
of August, 2009



NOTARY PUBLIC

TIMOTHY P. KEBBE
Notary Public, State of New York
No. 2KE4973659
Qualified in Westchester County
Commission Expires October 29, 2010